

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

	Total	CONTROLLER INVESTMENT/DEB	
GEN CITYWIDE SVC	\$178,750	\$113,923	\$64,827
F&A ADMIN	14,725	13,998	727
F&A ADMIN SVCS	30,838	29,317	1,521
F&A PURCHASING S	16,023	15,231	792
INFORMATION TECH	53,540	50,711	2,829
F&A TAX & REVENE	15,744	14,967	777
F&A FINANCIAL SE	13,242	12,590	652
AFFIRMATIVE ACT	12,612	12,149	463
MAYOR-EXECUTIVE	87,370	86,895	475
HUMAN RESOURCES	81,921	81,260	661
CONTROLLER	143,676	142,183	1,493
LEGAL	101,695	98,955	2,740
CITY SECRETARY	1,625	1,450	175
CITY COUNCIL	26,270	25,257	1,013
MUN COURTS-ADMIN	131,148	126,902	4,246
BUILDING SVCS	123,161	115,930	7,231
PW ECRE. ADMIN	23,597	23,083	514
HEC 9-1-1 (218)	18,543	13,766	4,777
MUN COURTS-JUSTI	73,460	72,456	1,004
POLICE	947,237	827,761	119,476
FIRE	276,790	205,258	71,532
PW & ENG. OTHER	811,296	793,603	17,693
PW FLEET MGT/118	43,571	41,093	2,478
HOUSTON TRANSTAR	25,094	24,531	563
PW DRAIN MGT/227	57,021	48,960	8,061
PW PUB UTIL./701	451,136	387,123	64,013
PW ECRE. DESIGN	131,847	128,972	2,875
PW ECRE. REAL ES	21,165	20,702	463
PW ECRE. PLANNIN	17,245	16,866	379
SOLID WASTE MGMT	237,044	221,302	15,742
AVIATION	514,227	474,692	39,535
HOUSING/COM. DEV	207,895	207,639	256
LIBRARY	852,577	844,011	8,566
PARKS & RECREAT	510,072	494,773	15,299
HEALTH/HUMAN SVS	1,065,438	1,052,271	13,167

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

	Total	CONTROLLER INVESTMENT/DEB	
CONVENTION/ENTER	\$249,391	\$243,039	\$6,352
INSURANCE MGMT	45,719	43,785	1,934
CABLE TV (208)	11,240	10,765	475
PLANNING & DEV	88,768	84,877	3,891
P/D.SIGN ADM 210	12,568	12,111	457
P/D.BLDG INS 214	91,105	86,120	4,985
HEALTH BENEF-888	94,136	53,410	40,726
HR, WORKERS' COM	35,059	28,776	6,283
LEGAL, PROPERTY	198,685	197,288	1,397
TIRZ's (20)	23,691	517	23,174
LEGAL, WORKERS' C	6,339		6,339
LONG-TERM DISABI	401		401
Direct Billed			
Total	\$8,174,697	\$7,601,268	\$573,429
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SCHEDULE 14.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

LEGAL SERVICES

NATURE AND EXTENT OF SERVICES

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement. The Department identifies time spent by individual attorney, case, and department.

* Legal Services - The number of total actual hours spent for the City departments in FY 2003 is the basis for allocation. Since the bond funds are directly billed by the Legal Department for services rendered, no allocation is made for these funds.

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
LEGAL DEPT.
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$10,710,240			\$10,710,240
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	129,797		129,797	
EQUIPMENT DEPRECIATION	60,794		60,794	
GENERAL CITYWIDE SERVICES	266,673	19,017	285,690	
F&A ADMINISTRATIVE SERVICES	61,649	8,598	70,247	
F&A PURCHASING SERVICES	44,862	9,796	54,658	
INFORMATION TECHNOLOGY	92,403	13,462	105,865	
F&A TAX AND REVENUE	32,227	2,659	34,886	
F&A FINANCIAL SERVICES	19,808	1,817	21,625	
AFFIRMATIVE ACTION	1,997	98	2,095	
MAYOR'S OFFICE - EXECUTIVE	26,029	19,187	45,216	
HUMAN RESOURCES	20,870	2,236	23,106	
CONTROLLER'S OFFICE	86,906	14,789	101,695	
LEGAL DEPT.		1,302,942	1,302,942	
CITY SECRETARY'S OFFICE		4,180	4,180	
CITY COUNCIL		21,625	21,625	
BUILDING SERVICES		1,030,687	1,030,687	
CONVENTION/ENTERTAIN. RENTAL		9,575	9,575	
POLICE. RECORDS		202,655	202,655	
Total allocated additions:	844,015	2,663,323	3,507,338	3,507,338
Total to be allocated:	\$11,554,255	\$2,663,323		\$14,217,578
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LEGAL DEPT.
Schedule of costs to be
allocated by function

	Total General & admn	LEGAL SERVICES
Wages & benefits		

SALARIES & WAGES	\$7,575,145	\$7,575,145
FRINGE BENEFITS	1,994,330	1,994,330
Other expense and cost		

SUPPLIES	444,909	444,909
OTHER CHARGES	695,856	695,856
CAPITAL OUTLAY		
Departmental		
Expenditures	10,710,240	10,710,240
Functional cost	10,710,240	10,710,240
Additions: 1st		
Others	844,015	844,015
Reallocate admin		(844,015) 844,015
Allocable costs	11,554,255	11,554,255
1st Allocation	11,554,255	11,554,255
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Additions: 2nd		
Others	2,663,323	2,663,323
Reallocate admin		(2,663,323) 2,663,323
Allocable costs	2,663,323	2,663,323
2nd Allocation	2,663,323	2,663,323
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DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

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Schedule 14.003
FISCAL 2003
(continued)

	Total General & admin	LEGAL SERVICES
Total allocated	\$14,217,578	\$14,217,578
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City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	2,528	1.688	\$195,063		\$195,063		\$195,063
F&A ADMIN	1,607	1.073	123,998		123,998		123,998
F&A ADMIN SVCS	3,362	2.245	259,416		259,416		259,416
F&A PURCHASING S	1,750	1.168	135,032		135,032		135,032
F&A TAX & REVENUE	1,718	1.147	132,563		132,563		132,563
F&A FINANCIAL SE	1,441	0.962	111,189		111,189		111,189
AFFIRMATIVE ACT	90	0.060	6,944		6,944		6,944
MAYOR-EXECUTIVE	5,203	3.474	401,469		401,469		401,469
HUMAN RESOURCES	1,651	1.102	127,393		127,393		127,393
CONTROLLER	395	0.263	30,479		30,479		30,479
LEGAL	16,886	11.276	1,302,942		1,302,942		1,302,942
CITY SECRETARY	497	0.331	38,349		38,349	11,702	50,051
CITY COUNCIL	804	0.536	62,038		62,038	18,931	80,969
MUN COURTS-ADMIN	1,229	0.820	94,831		94,831	28,938	123,769
BUILDING SVCS	2,704	1.805	208,644		208,644	63,669	272,313
PW ECRE. ADMIN	237	0.158	18,287		18,287	5,580	23,867
MUN COURTS-JUSTI	48,043	32.083	3,707,050		3,707,050	1,131,225	4,838,275
POLICE	14,617	9.761	1,127,864		1,127,864	344,173	1,472,037
FIRE	1,284	0.857	99,075		99,075	30,233	129,308
PW & ENG. OTHER	7,600	5.075	586,424		586,424	178,950	765,374
HOUSTON TRANSTAR	339	0.226	26,158		26,158	7,982	34,140
PW DRAIN MGT/227	139	0.092	10,725		10,725	3,273	13,998
PW PUB UTIL./701	3,900	2.604	300,928	(362,466)	(61,538)	91,830	30,292
PW ECRE. DESIGN	1,235	0.844	95,294		95,294	29,083	124,377
PW ECRE. REAL ES	2,230	1.489	172,069		172,069	52,508	224,577
PW ECRE. PLANNIN	162	0.108	12,500		12,500	3,814	16,314
SOLID WASTE MGMT	592	0.395	45,679		45,679	13,939	59,618
AVIATION	1,856	1.239	143,211		143,211	43,702	186,913
HOUSING/COM. DEV	372	0.248	28,704		28,704	8,759	37,463
LIBRARY	722	0.482	55,710		55,710	17,000	72,710
PARKS & RECREAT	3,249	2.169	250,696		250,696	76,501	327,197
HEALTH/HUMAN SVS	1,310	0.874	101,081		101,081	30,845	131,926
CONVENTION/ENTER	1,501	1.002	115,819		115,819	35,343	151,162
PLANNING & DEV	15,375	10.267	1,186,352		1,186,352	362,021	1,548,373

City of Houston, Texas
 FY 2005 Full Cost Alloc. Plan
 LEGAL DEPT.
 Detail allocation of
 LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.SIGN ADM 210	425	0.283	\$32,793		\$32,793	\$10,007	\$42,800
P/D.BLDG INS 214	810	0.540	62,500		62,500	19,072	81,572
TIRZ's (20)	1,879	1.254	144,986		144,986	44,243	189,229
Subtotal	149,742	100.000	11,554,255	(362,466)	11,191,789	2,663,323	13,855,112
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Direct Billed				362,466	362,466		362,466
Total	149,742	100.000	\$11,554,255		\$11,554,255	\$2,663,323	\$14,217,578
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(A) Alloc basis: Number of Hours Billed

Source: Legal Department

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

	Total	LEGAL SERVICES
GEN CITYWIDE SVC	\$195,063	\$195,063
F&A ADMIN	123,998	123,998
F&A ADMIN SVCS	259,416	259,416
F&A PURCHASING S	135,032	135,032
F&A TAX & REVENUE	132,563	132,563
F&A FINANCIAL SE	111,189	111,189
AFFIRMATIVE ACT	6,944	6,944
MAYOR-EXECUTIVE	401,469	401,469
HUMAN RESOURCES	127,393	127,393
CONTROLLER	30,479	30,479
LEGAL	1,302,942	1,302,942
CITY SECRETARY	50,051	50,051
CITY COUNCIL	80,969	80,969
MUN COURTS-ADMIN	123,769	123,769
BUILDING SVCS	272,313	272,313
PW ECRE. ADMIN	23,867	23,867
MUN COURTS-JUSTI	4,838,275	4,838,275
POLICE	1,472,037	1,472,037
FIRE	129,308	129,308
PW & ENG. OTHER	765,374	765,374
HOUSTON TRANSTAR	34,140	34,140
PW DRAIN MGT/227	13,998	13,998
PW PUB UTIL./701	30,292	30,292
PW ECRE. DESIGN	124,377	124,377
PW ECRE. REAL ES	224,577	224,577
PW ECRE. PLANNIN	16,314	16,314
SOLID WASTE MGMT	59,618	59,618
AVIATION	186,913	186,913
HOUSING/COM. DEV	37,463	37,463
LIBRARY	72,710	72,710
PARKS & RECREAT	327,197	327,197
HEALTH/HUMAN SVS	131,926	131,926
CONVENTION/ENTER	151,162	151,162
PLANNING & DEV	1,548,373	1,548,373
P/D.SIGN ADM 210	42,800	42,800

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

	Total	LEGAL SERVICES
P/D.BLDG INS 214	\$81,572	\$81,572
TIRZ's (20)	189,229	189,229
Direct Billed	362,466	362,466
Total	\$14,217,578	\$14,217,578
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SCHEDULE 15.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

CITY SECRETARY'S OFFICE

NATURE AND EXTENT OF SERVICES

The City Secretary's Office is responsible for recording and keeping records of Council meetings and maintaining all official records. This office also coordinates City Council correspondence, prepares Council Meeting agenda, administers City elections, and receives vendor bid proposals. The allocation basis is the relative size of operating expenditures (not limited to General Fund).

City of Houston, Texas
 FY 2005 Full Cost Alloc. Plan
 CITY SECRETARY'S OFFICE
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$685,819			\$685,819
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	18,020		18,020	
GENERAL CITYWIDE SERVICES	19,542	1,394	20,936	
F&A ADMINISTRATIVE SERVICES	6,837	981	7,818	
F&A PURCHASING SERVICES	1,909	417	2,326	
INFORMATION TECHNOLOGY	94,416	15,890	110,306	
F&A TAX AND REVENUE	2,061	170	2,231	
F&A FINANCIAL SERVICES	1,548	142	1,690	
AFFIRMATIVE ACTION	149	7	156	
MAYOR'S OFFICE - EXECUTIVE	3,580	3,059	6,639	
HUMAN RESOURCES	1,106	118	1,224	
CONTROLLER'S OFFICE	1,408	217	1,625	
LEGAL DEPT.	38,349	11,702	50,051	
CITY SECRETARY'S OFFICE		267	267	
CITY COUNCIL		1,383	1,383	
BUILDING SERVICES		125,599	125,599	
Total allocated additions:	188,925	161,346	350,271	350,271
Total to be allocated:	\$874,744	\$161,346		\$1,036,090
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City of Houston, Texas
 FY 2005 Full Cost Alloc. Plan
 CITY SECRETARY'S OFFICE
 Schedule of costs to be
 allocated by function

	Total General & admin		CITY SECRETARY
Wages & benefits			

SALARIES & WAGES	\$459,498		\$459,498
FRINGE BENEFITS	138,080		138,080
Other expense and cost			

SUPPLIES	13,904		13,904
OTHER CHARGES	74,337		74,337
CAPITAL OUTLAY			
Departmental			
Expenditures	685,819		685,819
Functional cost	685,819		685,819
Additions: 1st			
Others	188,925	188,925	
Reallocate admin		(188,925)	188,925
Allocable costs	874,744		874,744
1st Allocation	874,744		874,744
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Additions: 2nd			
Others	161,346	161,346	
Reallocate admin		(161,346)	161,346
Allocable costs	161,346		161,346
2nd Allocation	161,346		161,346
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City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY SECRETARY'S OFFICE
Schedule of costs to be
allocated by function

	Total General & admin	CITY SECRETARY
Total allocated	\$1,036,090	\$1,036,090
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City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY SECRETARY'S OFFICE
Detail allocation of
CITY SECRETARY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	253,405	11.305	\$98,890		\$98,890		\$98,890
F&A ADMIN	2,841	0.126	1,109		1,109		1,109
F&A ADMIN SVCS	5,946	0.265	2,320		2,320		2,320
F&A PURCHASING S	3,096	0.138	1,208		1,208		1,208
INFORMATION TECH	11,059	0.493	4,316		4,316		4,316
F&A TAX & REVENUE	3,038	0.135	1,186		1,186		1,186
F&A FINANCIAL SE	2,548	0.113	994		994		994
AFFIRMATIVE ACT	1,808	0.080	706		706		706
MAYOR-EXECUTIVE	1,858	0.082	725		725		725
HUMAN RESOURCES	2,582	0.115	1,008		1,008		1,008
CONTROLLER	5,835	0.260	2,277		2,277		2,277
LEGAL	10,711	0.477	4,180		4,180		4,180
CITY SECRETARY	685	0.030	267		267		267
CITY COUNCIL	3,961	0.176	1,546		1,546	330	1,876
MUN COURTS-ADMIN	16,599	0.740	6,478		6,478	1,383	7,861
BUILDING SVCS	28,265	1.260	11,030		11,030	2,355	13,385
PW ECRE. ADMIN	2,011	0.089	785		785	168	953
HEC 9-1-1 (218)	18,672	0.833	7,287		7,287	1,556	8,843
MUN COURTS-JUSTI	3,925	0.175	1,532		1,532	327	1,859
POLICE	467,029	20.835	182,257		182,257	38,920	221,177
FIRE	279,618	12.474	109,120		109,120	23,302	132,422
PW & ENG. OTHER	69,160	3.085	26,989		26,989	5,763	32,752
PW FLEET MGT/118	9,688	0.432	3,781		3,781	807	4,588
HOUSTON TRANSTAR	2,201	0.098	859		859	183	1,042
PW DRAIN MGT/227	31,512	1.405	12,297		12,297	2,626	14,923
PW PUB UTIL./701	250,226	11.163	97,650		97,650	20,853	118,503
PW ECRE. DESIGN	11,240	0.501	4,386		4,386	937	5,323
PW ECRE. REAL ES	1,808	0.080	706		706	151	857
PW ECRE. PLANNING	1,473	0.089	574		574	122	696
SOLID WASTE MGMT	61,535	2.745	24,014		24,014	5,128	29,142
AVIATION	154,541	6.894	60,309		60,309	12,879	73,188
HOUSING/COM. DEV	1,002	0.044	391		391	84	475
LIBRARY	33,486	1.493	13,068		13,068	2,791	15,859
PARKS & RECREAT	59,803	2.667	23,338		23,338	4,984	28,322

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY SECRETARY'S OFFICE
Detail allocation of
CITY SECRETARY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	51,470	2.296	\$20,086		\$20,086	\$4,289	\$24,375
CONVENTION/ENTER	24,830	1.107	9,690		9,690	2,069	11,759
INSURANCE MGMT	7,559	0.337	2,950		2,950	630	3,580
CABLE TV (208)	1,857	0.082	725		725	155	880
PLANNING & DEV	15,209	0.678	5,935		5,935	1,267	7,202
P/D.SIGN ADM 210	1,787	0.079	697		697	149	846
P/D.BLDG INS 214	19,487	0.869	7,605		7,605	1,624	9,229
HEALTH BENEF-888	159,196	7.102	62,126		62,126	13,267	75,393
HR, WORKERS' COM	24,560	1.095	9,584		9,584	2,047	11,631
LEGAL, PROPERTY	5,459	0.243	2,130		2,130	455	2,585
TIRZ's (20)	90,585	4.041	35,351		35,351	7,549	42,900
LEGAL, WORKERS'C	24,780	1.105	9,670		9,670	2,065	11,735
LONG-TERM DISABI	1,569	0.069	612		612	131	743
Subtotal	2,241,515	100.000	874,744		874,744	161,346	1,036,090
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Total	2,241,515	100.000	\$874,744		\$874,744	\$161,346	\$1,036,090
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(A) Alloc basis: Operating Expenditures (All funds)

Source: FY 2003 CAFR

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY SECRETARY'S OFFICE
Departmental Cost
Allocation Summary

	Total	CITY SECRETARY
GEN CITYWIDE SVC	\$98,890	\$98,890
F&A ADMIN	1,109	1,109
F&A ADMIN SVCS	2,320	2,320
F&A PURCHASING S	1,208	1,208
INFORMATION TECH	4,316	4,316
F&A TAX & REVENE	1,186	1,186
F&A FINANCIAL SE	994	994
AFFIRMATIVE ACT	706	706
MAYOR-EXECUTIVE	725	725
HUMAN RESOURCES	1,008	1,008
CONTROLLER	2,277	2,277
LEGAL	4,180	4,180
CITY SECRETARY	267	267
CITY COUNCIL	1,876	1,876
MUN COURTS-ADMIN	7,861	7,861
BUILDING SVCS	13,385	13,385
PW ECRE. ADMIN	953	953
HEC 9-1-1 (218)	8,843	8,843
MUN COURTS-JUSTI	1,859	1,859
POLICE	221,177	221,177
FIRE	132,422	132,422
PW & ENG. OTHER	32,752	32,752
PW FLEET MGT/118	4,588	4,588
HOUSTON TRANSTAR	1,042	1,042
PW DRAIN MGT/227	14,923	14,923
PW PUB UTIL./701	118,503	118,503
PW ECRE. DESIGN	5,323	5,323
PW ECRE. REAL ES	857	857
PW ECRE. PLANNIN	696	696
SOLID WASTE MGMT	29,142	29,142
AVIATION	73,188	73,188
HOUSING/COM. DEV	475	475
LIBRARY	15,859	15,859
PARKS & RECREAT	28,322	28,322
HEALTH/HUMAN SVS	24,375	24,375

City of Houston, Texas
 FY 2005 Full Cost Alloc. Plan
 CITY SECRETARY'S OFFICE
 Departmental Cost
 Allocation Summary

	Total	CITY SECRETARY
CONVENTION/ENTER	\$11,759	\$11,759
INSURANCE MGMT	3,580	3,580
CABLE TV (208)	880	880
PLANNING & DEV	7,202	7,202
P/D.SIGN ADM 210	846	846
P/D.BLDG INS 214	9,229	9,229
HEALTH BENEF-888	75,393	75,393
HR, WORKERS' COM	11,631	11,631
LEGAL, PROPERTY	2,585	2,585
TIRZ's (20)	42,900	42,900
LEGAL, WORKERS' C	11,735	11,735
LONG-TERM DISABI	743	743
Direct Billed		
Total	\$1,036,090	\$1,036,090
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SCHEDULE 16.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

CITY COUNCIL

NATURE AND EXTENT OF SERVICES

The City Council serves as the legislative body of the City government with the power to enact all ordinances and resolutions. The allocation basis is the relative size of operating expenditures (not limited to General Fund).

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY COUNCIL
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$3,960,821			\$3,960,821
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	60,548		60,548	
EQUIPMENT DEPRECIATION	2,452		2,452	
GENERAL CITYWIDE SERVICES	145,221	10,372	155,593	
F&A ADMINISTRATIVE SERVICES	20,267	2,841	23,108	
F&A PURCHASING SERVICES	9,991	2,182	12,173	
INFORMATION TECHNOLOGY	186,643	29,989	216,632	
F&A TAX AND REVENUE	11,918	983	12,901	
F&A FINANCIAL SERVICES	14,026	1,287	15,313	
AFFIRMATIVE ACTION	854	42	896	
MAYOR'S OFFICE - EXECUTIVE	10,375	7,452	17,827	
HUMAN RESOURCES	16,376	1,753	18,129	
CONTROLLER'S OFFICE	22,495	3,775	26,270	
LEGAL DEPT.	62,038	18,931	80,969	
CITY SECRETARY'S OFFICE	1,546	330	1,876	
CITY COUNCIL		7,997	7,997	
BUILDING SERVICES		469,434	469,434	
CONVENTION/ENTERTAIN. RENTAL		96,976	96,976	
Total allocated additions:	564,750	654,344	1,219,094	1,219,094
Total to be allocated:	\$4,525,571	\$654,344		\$5,179,915
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY COUNCIL
Schedule of costs to be
allocated by function

	Total General & admin	CITY COUNCIL
Wages & benefits		

SALARIES & WAGES	\$3,004,398	\$3,004,398
FRINGE BENEFITS	757,675	757,675
Other expense and cost		

SUPPLIES	56,383	56,383
OTHER CHARGES	142,365	142,365
CAPITAL OUTLAY		
Departmental		
Expenditures	3,960,821	3,960,821
Functional cost	3,960,821	3,960,821
Additions: 1st		
Others	564,750	564,750
Reallocate admin	(564,750)	564,750
Allocable costs	4,525,571	4,525,571
1st Allocation	4,525,571	4,525,571
-----		-----
Additions: 2nd		
Others	654,344	654,344
Reallocate admin	(654,344)	654,344
Allocable costs	654,344	654,344
2nd Allocation	654,344	654,344
-----		-----

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY COUNCIL
Schedule of costs to be
allocated by function

	Total General & admn	CITY COUNCIL
Total allocated	\$5,179,915 =====	\$5,179,915 =====

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY COUNCIL
Detail allocation of
CITY COUNCIL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	253,405	11.305	\$511,619		\$511,619		\$511,619
F&A ADMIN	2,841	0.126	5,736		5,736		5,736
F&A ADMIN SVCS	5,946	0.265	12,005		12,005		12,005
F&A PURCHASING S	3,096	0.138	6,251		6,251		6,251
INFORMATION TECH	11,059	0.493	22,328		22,328		22,328
F&A TAX & REVEVE	3,038	0.135	6,134		6,134		6,134
F&A FINANCIAL SE	2,548	0.113	5,144		5,144		5,144
AFFIRMATIVE ACT	1,808	0.080	3,650		3,650		3,650
MAYOR-EXECUTIVE	1,858	0.082	3,751		3,751		3,751
HUMAN RESOURCES	2,582	0.115	5,213		5,213		5,213
CONTROLLER	5,835	0.260	11,781		11,781		11,781
LEGAL	10,711	0.477	21,625		21,625		21,625
CITY SECRETARY	685	0.030	1,383		1,383		1,383
CITY COUNCIL	3,961	0.176	7,997		7,997		7,997
MUN COURTS-ADMIN	16,599	0.740	33,513		33,513	5,621	39,134
BUILDING SVCS	28,265	1.260	57,066		57,066	9,572	66,638
PW ECRE. ADMIN	2,011	0.089	4,060		4,060	681	4,741
HBC 9-1-1 (218)	18,672	0.833	37,698		37,698	6,324	44,022
MUN COURTS-JUSTI	3,925	0.175	7,924		7,924	1,329	9,253
POLICE	467,029	20.835	942,922		942,922	158,165	1,101,087
FIRE	279,618	12.474	564,543		564,543	94,696	659,239
PW & ENG. OTHER	69,160	3.085	139,633		139,633	23,422	163,055
PW FLEET MGT/118	9,688	0.432	19,560		19,560	3,281	22,841
HOUSTON TRANSTAR	2,201	0.098	4,444		4,444	745	5,189
PW DRAIN MGT/227	31,512	1.405	63,622		63,622	10,672	74,294
PW PUB UTIL./701	250,226	11.163	505,201		505,201	84,742	589,943
PW ECRE. DESIGN	11,240	0.501	22,693		22,693	3,807	26,500
PW ECRE. REAL ES	1,808	0.080	3,650		3,650	612	4,262
PW ECRE. PLANNIN	1,473	0.089	2,975		2,975	499	3,474
SOLID WASTE MGMT	61,535	2.745	124,238		124,238	20,840	145,078
AVIATION	154,541	6.894	312,015		312,015	52,337	364,352
HOUSING/COM. DEV	1,002	0.044	2,023		2,023	339	2,362
LIBRARY	33,486	1.493	67,608		67,608	11,340	78,948
PARKS & RECREAT	59,803	2.667	120,741		120,741	20,253	140,994

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY COUNCIL
Detail allocation of
CITY COUNCIL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	51,470	2.296	\$103,917		\$103,917	\$17,431	\$121,348
CONVENTION/ENTER	24,830	1.107	50,131		50,131	8,409	58,540
INSURANCE MGMT	7,559	0.337	15,261		15,261	2,560	17,821
CABLE TV (208)	1,857	0.082	3,749		3,749	629	4,378
PLANNING & DEV	15,209	0.678	30,707		30,707	5,151	35,858
P/D.SIGN ADM 210	1,787	0.079	3,608		3,608	605	4,213
P/D.BLDG INS 214	19,487	0.869	39,344		39,344	6,600	45,944
HEALTH BENEF-888	159,196	7.102	321,413		321,413	53,914	375,327
HR, WORKERS' COM	24,560	1.095	49,586		49,586	8,318	57,904
LEGAL, PROPERTY	5,459	0.243	11,022		11,022	1,849	12,871
TIRZ's (20)	90,585	4.041	182,889		182,889	30,678	213,567
LEGAL, WORKERS' C	24,780	1.105	50,030		50,030	8,392	58,422
LONG-TERM DISABI	1,569	0.069	3,168		3,168	531	3,699
Subtotal	2,241,515	100.000	4,525,571		4,525,571	654,344	5,179,915
	-----	-----	-----	-----	-----	-----	-----
Total	2,241,515	100.000	\$4,525,571		\$4,525,571	\$654,344	\$5,179,915
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Operating Expenditures (All funds)

Source: FY 2003 CAFR

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY COUNCIL
Departmental Cost
Allocation Summary

	Total	CITY COUNCIL
GEN CITYWIDE SVC	\$511,619	\$511,619
F&A ADMIN	5,736	5,736
F&A ADMIN SVCS	12,005	12,005
F&A PURCHASING S	6,251	6,251
INFORMATION TECH	22,328	22,328
F&A TAX & REVENUE	6,134	6,134
F&A FINANCIAL SE	5,144	5,144
AFFIRMATIVE ACT	3,650	3,650
MAYOR-EXECUTIVE	3,751	3,751
HUMAN RESOURCES	5,213	5,213
CONTROLLER	11,781	11,781
LEGAL	21,625	21,625
CITY SECRETARY	1,383	1,383
CITY COUNCIL	7,997	7,997
MUN COURTS-ADMIN	39,134	39,134
BUILDING SVCS	66,638	66,638
PW ECRE. ADMIN	4,741	4,741
HEC 9-1-1 (218)	44,022	44,022
MUN COURTS-JUSTI	9,253	9,253
POLICE	1,101,087	1,101,087
FIRE	659,239	659,239
PW & ENG. OTHER	163,055	163,055
PW FLEET MGT/118	22,841	22,841
HOUSTON TRANSTAR	5,189	5,189
PW DRAIN MGT/227	74,294	74,294
PW PUB UTIL./701	589,943	589,943
PW ECRE. DESIGN	26,500	26,500
PW ECRE. REAL ES	4,262	4,262
PW ECRE. PLANNIN	3,474	3,474
SOLID WASTE MGMT	145,078	145,078
AVIATION	364,352	364,352
HOUSING/COM. DEV	2,362	2,362
LIBRARY	78,948	78,948
PARKS & RECREAT	140,994	140,994
HEALTH/HUMAN SVS	121,348	121,348

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
CITY COUNCIL
Departmental Cost
Allocation Summary

	Total	CITY COUNCIL
CONVENTION/ENTER	\$58,540	\$58,540
INSURANCE MGMT	17,821	17,821
CABLE TV (208)	4,378	4,378
PLANNING & DEV	35,858	35,858
P/D.SIGN ADM 210	4,213	4,213
P/D.BLDG INS 214	45,944	45,944
HEALTH BENEF-888	375,327	375,327
HR, WORKERS' COM	57,904	57,904
LEGAL, PROPERTY	12,871	12,871
TIRZ's (20)	213,567	213,567
LEGAL, WORKERS' C	58,422	58,422
LONG-TERM DISABI	3,699	3,699
Direct Billed		
Total	\$5,179,915	\$5,179,915
	=====	=====

SCHEDULE 17.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

MUNICIPAL COURTS - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Municipal Courts - Administration Department performs the duties required in the due process of misdemeanor violations of state law and local ordinances. The activities include filing complaints, preparing court dockets, recording and tracking court proceedings, collecting fines and fees, posting bonds, processing bond forfeitures, issuing and serving subpoenas and warrants. The costs are allocated directly to Municipal Courts - Justice.

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$15,775,746			\$15,775,746
Deductions:				
CAPITAL OUTLAY	(33,590)			
Total deductions:	(33,590)			(33,590)
Allocated additions:				
BUILDING DEPRECIATION	114,394		114,394	
EQUIPMENT DEPRECIATION	112,620		112,620	
GENERAL CITYWIDE SERVICES	578,492	41,202	619,694	
F&A ADMINISTRATIVE SERVICES	2,890,625	420,218	3,310,843	
F&A PURCHASING SERVICES	97,726	27,611	125,337	
INFORMATION TECHNOLOGY	1,303,821	173,584	1,477,405	
F&A TAX AND REVENUE	47,467	3,917	51,384	
F&A FINANCIAL SERVICES	30,738	2,820	33,558	
AFFIRMATIVE ACTION	3,983	196	4,179	
MAYOR'S OFFICE - EXECUTIVE	49,906	36,270	86,176	
HUMAN RESOURCES	49,265	5,288	54,553	
CONTROLLER'S OFFICE	112,182	18,966	131,148	
LEGAL DEPT.	94,831	28,938	123,769	
CITY SECRETARY'S OFFICE	6,478	1,383	7,861	
CITY COUNCIL	33,513	5,621	39,134	
BUILDING SERVICES		1,233,457	1,233,457	
Total allocated additions:	5,526,041	1,999,471	7,525,512	7,525,512
Total to be allocated:	\$21,268,197	\$1,999,471		\$23,267,668
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Schedule of costs to be
allocated by function

	Total General & admin	SVCS TO M.C.JUS
Wages & benefits		

SALARIES & WAGES	\$10,391,379	\$10,391,379
FRINGE BENEFITS	3,624,853	3,624,853
Other expense and cost		

SUPPLIES	712,453	712,453
OTHER CHARGES	1,013,471	1,013,471
CAPITAL OUTLAY	33,590	33,590
Departmental		
Expenditures	15,775,746	33,590 15,742,156
Cost adjustments		

Deductions	(33,590)	(33,590)
Functional cost	15,742,156	15,742,156
Additions: 1st		
Others	5,526,041	5,526,041
Reallocate admin		(5,526,041) 5,526,041
Allocable costs	21,268,197	21,268,197
1st Allocation	21,268,197	21,268,197
-----		-----
Additions: 2nd		
Others	1,999,471	1,999,471
Reallocate admin		(1,999,471) 1,999,471
Allocable costs	1,999,471	1,999,471

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Schedule of costs to be
allocated by function

	Total General & admn	SVCS TO M.C.JUS
2nd Allocation	\$1,999,471 -----	\$1,999,471 -----
Total allocated	\$23,267,668 =====	\$23,267,668 =====

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Detail allocation of
SVCS TO M.C.JUS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MUN COURTS-JUSTI	100	100.000	\$21,268,197		\$21,268,197	\$1,999,471	\$23,267,668
Subtotal	100	100.000	21,268,197		21,268,197	1,999,471	23,267,668
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$21,268,197		\$21,268,197	\$1,999,471	\$23,267,668
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Municipal Courts - Justice

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Departmental Cost
Allocation Summary

	Total	SVCS TO M.C.JUS
MUN COURTS-JUSTI	\$23,267,668	\$23,267,668
Direct Billed		
Total	\$23,267,668	\$23,267,668
	=====	=====

SCHEDULE 18.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Health and Human Services Department (the Department) promotes and protects the general health and well-being of the citizens of Houston through administration of programs and activities in accordance with applicable laws and regulations of the State of Texas and the City. The Department is comprised of : Director's Office, Support Services, Community & Personal Health. The costs of the Administration are directly allocated to the Health and Human Services Department.

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$12,184,191			\$12,184,191
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	1,924,226		1,924,226	
GENERAL CITYWIDE SERVICES	132,535	9,410	141,945	
F&A ADMINISTRATIVE SERVICES	5,715	744	6,459	
INFORMATION TECHNOLOGY	4,020	538	4,558	
AFFIRMATIVE ACTION	1,260	62	1,322	
MAYOR'S OFFICE - EXECUTIVE	15,303	10,991	26,294	
HUMAN RESOURCES	6,441	685	7,126	
BUILDING SERVICES		34,611	34,611	
Total allocated additions:	2,089,500	57,041	2,146,541	2,146,541
Total to be allocated:	\$14,273,691	\$57,041		\$14,330,732
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn		DEPT. ADMIN
Wages & benefits			

SALARIES & WAGES	\$6,552,955		\$6,552,955
FRINGE BENEFITS	2,230,871		2,230,871
Other expense and cost			

SUPPLIES	547,730		547,730
OTHER CHARGES	2,852,635		2,852,635
CAPITAL OUTLAY			
Departmental			
Expenditures	12,184,191		12,184,191
Functional cost	12,184,191		12,184,191
Additions: 1st			
Others	2,089,500	2,089,500	
Reallocate admin		(2,089,500)	2,089,500
Allocable costs	14,273,691		14,273,691
1st Allocation	14,273,691		14,273,691
-----			-----
Additions: 2nd			
Others	57,041	57,041	
Reallocate admin		(57,041)	57,041
Allocable costs	57,041		57,041
2nd Allocation	57,041		57,041
-----			-----

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn	DEPT. ADMIN
Total allocated	\$14,330,732	\$14,330,732
	=====	=====

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Detail allocation of
DEPT. ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	100	100.000	\$14,273,691		\$14,273,691	\$57,041	\$14,330,732
Subtotal	100	100.000	14,273,691		14,273,691	57,041	14,330,732
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$14,273,691		\$14,273,691	\$57,041	\$14,330,732
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Health and Human Services Dept.

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	DEPT. ADMIN
HEALTH/HUMAN SVS	\$14,330,732	\$14,330,732
Direct Billed		
Total	\$14,330,732	\$14,330,732
	=====	=====

SCHEDULE 19.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

PLANNING AND DEVELOPMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Planning and Development Department is responsible for comprehensive, strategic and long-range planning, neighborhood planning, development and maintenance of the citywide Geographic Information System (GIS) and processing subdivision and development plats. The Department's operating expenditures (all funds) is the basis for allocating the costs.

City of Houston, Texas
 FY 2005 Full Cost Alloc. Plan
 PLANNING ADMINISTRATION
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$15,209,757			\$15,209,757
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	1,312,624		1,312,624	
GENERAL CITYWIDE SERVICES	52,790	3,748	56,538	
F&A ADMINISTRATIVE SERVICES	2,276	296	2,572	
INFORMATION TECHNOLOGY	1,601	214	1,815	
AFFIRMATIVE ACTION	502	25	527	
MAYOR'S OFFICE - EXECUTIVE	6,095	4,378	10,473	
HUMAN RESOURCES	2,566	273	2,839	
BUILDING SERVICES		13,786	13,786	
Total allocated additions:	1,378,454	22,720	1,401,174	1,401,174
Total to be allocated:	\$16,588,211	\$22,720		\$16,610,931
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admin	DEPT ADM	OPERATIONS
Wages & benefits			

SALARIES & WAGES	\$9,371,164	\$515,057	\$8,856,107
FRINGE BENEFITS	2,652,516	145,787	2,506,729
Other expense and cost			

SUPPLIES	531,250	29,199	502,051
OTHERS	2,654,827	145,914	2,508,913
CAPITAL OUTLAY			
Departmental			
Expenditures	15,209,757	835,957	14,373,800
Functional cost	15,209,757	835,957	14,373,800
Additions: 1st			
Others	1,378,454	1,378,454	
Reallocate admin		(1,378,454)	75,762
Allocable costs	16,588,211	911,719	15,676,492
1st Allocation	16,588,211	911,719	15,676,492
-----		-----	-----
Additions: 2nd			
Others	22,720	22,720	
Reallocate admin		(22,720)	1,249
Allocable costs	22,720	1,249	21,471
2nd Allocation	22,720	1,249	21,471
-----		-----	-----

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn	DEPT ADM	OPERATIONS
Total allocated	\$16,610,931 =====	\$912,968 =====	\$15,697,963 =====

City of Houston, Texas
 FY 2005 Full Cost Alloc. Plan
 PLANNING ADMINISTRATION
 Detail allocation of
 DEPT ADM

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	15,209	41.687	\$380,077		\$380,077	\$521	\$380,598
P/D.SIGN ADM 210	1,787	4.898	44,658		44,658	61	44,719
P/D.BLDG INS 214	19,487	53.415	486,984		486,984	667	487,651
Subtotal	36,483	100.000	911,719		911,719	1,249	912,968
	-----	-----	-----	-----	-----	-----	-----
Total	36,483	100.000	\$911,719		\$911,719	\$1,249	\$912,968
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Department's Operating Expenditures

Source: FY 2003 CAFR

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
PLANNING ADMINISTRATION
Detail allocation of
OPERATIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	100	100.000	\$15,676,492		\$15,676,492	\$21,471	\$15,697,963
Subtotal	100	100.000	15,676,492		15,676,492	21,471	15,697,963
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$15,676,492		\$15,676,492	\$21,471	\$15,697,963
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Planning & Development

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
PLANNING ADMINISTRATION
Departmental Cost
Allocation Summary

Detail page 195
Schedule 19.006
FISCAL 2003

	Total	DEPT ADM	OPERATIONS
PLANNING & DEV	\$16,078,561	\$380,598	\$15,697,963
P/D.SIGN ADM 210	44,719	44,719	
P/D.BLDG INS 214	487,651	487,651	
Direct Billed			
Total	\$16,610,931	\$912,968	\$15,697,963
=====	=====	=====	=====

SCHEDULE 20.001

FY2005 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

PUBLIC WORKS & ENGINEERING - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The General Fund Public Works and Engineering Department (PW & Eng.) is comprised of three groups: (1) Neighborhood Protection, (2) Traffic Management and Maintenance / Facilities Maintenance, and (3) Engineering, Construction and Real Estate (ECRE), formerly called Capital Projects.

In addition to the General Fund groups, Enterprise Fund - Public Utilities, Special Funds - Street Maintenance and Traffic Control and Street and Drainage Maintenance, and Revolving Fund - Fleet Management receive services from PW & Eng. Administration. Thus the costs for this service are also allocated to these funds and the Department's operating expenditures (all funds) is the basis for allocating the administrative costs.

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
PW & ENG. ADMIN
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
F&A ADMINISTRATIVE SERVICES	6,250	907	7,157	
F&A PURCHASING SERVICES	1,296,431	347,202	1,643,633	
INFORMATION TECHNOLOGY	170	23	193	
AFFIRMATIVE ACTION	1,139,213	57,561	1,196,774	
MAYOR'S OFFICE - EXECUTIVE	77,691	77,123	154,814	
HUMAN RESOURCES	268,740	28,660	297,400	
Total allocated additions:	2,788,495	511,476	3,299,971	3,299,971
Departmental cost adjustments:				
99999 all others				
Total departmental cost adjustments:				
Total to be allocated:	\$2,788,495	\$511,476		\$3,299,971
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
PW & ENG. ADMIN
Schedule of costs to be
allocated by function

	Total General & admin	ADMIN
Other expense and cost		

SUPPLIES		
OTHER CHARGES		
Cost adjustments		

Departmental cost adjustments		
99999 all others		
Functional cost		
Additions: 1st		
Others	2,788,495	2,788,495
Reallocate admin		(2,788,495) 2,788,495
Allocable costs	2,788,495	2,788,495
1st Allocation	2,788,495	2,788,495
-----		-----
Additions: 2nd		
Others	511,476	511,476
Reallocate admin		(511,476) 511,476
Allocable costs	511,476	511,476
2nd Allocation	511,476	511,476
-----		-----
Total allocated	\$3,299,971	\$3,299,971
=====		=====

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
PW & ENG. ADMIN
Detail allocation of
ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW ECRE. ADMIN	2,011	0.530	\$14,784	\$103,875	\$118,659	\$2,712	\$121,371
PW & ENG. OTHER	69,160	18.232	508,417	3,572,333	4,080,750	93,256	4,174,006
PW FLEET MGT/118	9,688	2.554	71,220	2,134	73,354	13,063	86,417
HOUSTON TRANSTAR	2,201	0.580	16,180	485	16,665	2,968	19,633
PW DRAIN MGT/227	31,512	8.307	231,655	6,942	238,597	42,491	281,088
PW PUB UTIL./701	250,226	65.967	1,839,491	(4,435,825)	(2,596,334)	337,406	(2,258,928)
PW ECRE. DESIGN	11,240	2.963	82,629	580,582	663,211	15,156	678,367
PW ECRE. REAL ES	1,808	0.476	13,291	93,389	106,680	2,438	109,118
PW ECRE. PLANNIN	1,473	0.391	10,828	76,085	86,913	1,986	88,899
Subtotal	379,319	100.000	2,788,495		2,788,495	511,476	3,299,971
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Total	379,319	100.000	\$2,788,495		\$2,788,495	\$511,476	\$3,299,971
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Department's Operating Expenditures (All funds)

Source: FY 2003 Actual Exp., and CAFR

City of Houston, Texas
FY 2005 Full Cost Alloc. Plan
PW & ENG. ADMIN
Departmental Cost
Allocation Summary

	Total	ADMIN
PW ECRE. ADMIN	\$121,371	\$121,371
PW & ENG. OTHER	4,174,006	4,174,006
PW FLEET MGT/118	86,417	86,417
HOUSTON TRANSTAR	19,633	19,633
PW DRAIN MGT/227	281,088	281,088
PW PUB UTIL./701	(2,258,928)	(2,258,928)
PW ECRE. DESIGN	678,367	678,367
PW ECRE. REAL ES	109,118	109,118
PW ECRE. PLANNIN	88,899	88,899
Direct Billed		
Total	\$3,299,971	\$3,299,971
	=====	=====